

Table A-7.1. **Selected Health Services (SIC 80)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1997 and 1998**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1998/1997
		1998	1997	
80	Health services	1.0	1.4	0.6
801	Offices and clinics of doctors of medicine	3.0	2.6	1.4
802	Offices and clinics of dentists	3.0	2.4	1.1
803	Offices and clinics of doctors of osteopathy	3.3	2.2	1.9
804	Offices and clinics of other health practitioners	2.2	2.0	1.1
8041	Offices and clinics of chiropractors	2.6	1.8	1.8
8042	Offices and clinics of optometrists	3.9	2.9	1.5
8043	Offices and clinics of podiatrists	6.5	5.3	3.0
805	Nursing and personal care facilities	5.3	5.2	2.6
806	Hospitals	2.8	3.1	1.2
8062	General medical and surgical hospitals	3.7	3.7	1.0
8063	Psychiatric hospitals	9.8	8.2	7.7
8069	Specialty hospitals, except psychiatric	2.3	2.2	1.6
807	Medical and dental laboratories	5.3	5.5	1.8
8071	Medical laboratories	6.2	6.4	2.5
8072	Dental laboratories	8.0	7.0	2.9
808	Home health care services	6.1	4.6	3.0
809	Miscellaneous health and allied services, n.e.c.	4.1	4.7	2.1
8092	Kidney dialysis centers	6.1	4.9	2.1
8093	Specialty outpatient facilities, n.e.c.	5.8	5.2	3.0

Table A-7.2. **Selected Health Services (SIC 80 pt.)—Estimated Coefficients of Variation for Revenue and Expense Estimates and Estimates of Year-to-Year Ratios for Tax-Exempt Firms: 1997 and 1998**

1987 SIC code	Kind of business	Revenue		Year-to-year ratio 1998/1997	Expenses		Year-to-year ratio 1998/1997
		1998	1997		1998	1997	
80 pt.	Selected health services	3.5	3.4	1.3	3.3	3.5	1.0
801	Offices and clinics of doctors of medicine	4.5	4.0	1.4	4.4	3.8	1.0
805	Nursing and personal care facilities	5.8	5.2	2.0	5.6	5.7	2.2
806	Hospitals	4.1	4.0	1.5	3.9	4.1	1.2
8062	General medical and surgical hospitals	4.6	4.3	1.6	4.3	4.5	1.3
8063	Psychiatric hospitals	5.8	5.8	0.7	6.8	6.8	0.6
8069	Specialty hospitals, except psychiatric	7.7	8.6	0.8	8.2	9.1	0.9
808	Home health care services	10.3	8.7	2.9	9.4	7.9	2.8
809	Miscellaneous health and allied services, n.e.c	3.5	4.2	2.5	3.9	3.8	2.8
8092	Kidney dialysis centers	-	-	-	-	-	-
8093	Specialty outpatient facilities, n.e.c ...	6.8	6.0	4.0	6.0	5.1	3.8

- Represents zero.

Table A-7.3. Offices and Clinics of Health Practitioners (SIC's 801, 802, 803, and 804)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Employer Firms, by Type of Service Performed: 1997 and 1998

Type of service	Doctors of medicine (SIC 8011)			Dentists (SIC 8021)			Doctors of osteopathy (SIC 8031)			Chiropractors (SIC 8041)			Optometrists (SIC 8042)			Podiatrists (SIC 8043)		
	Receipts		Year-to-year ratio 1998/ 1997	Receipts		Year-to-year ratio 1998/ 1997	Receipts		Year-to-year ratio 1998/ 1997	Receipts		Year-to-year ratio 1998/ 1997	Receipts		Year-to-year ratio 1998/ 1997	Receipts		Year-to-year ratio 1998/ 1997
	1998	1997		1998	1997		1998	1997		1998	1997		1998	1997		1998	1997	
Total	3.1	2.8	1.5	3.2	2.5	1.2	3.6	2.4	2.0	3.0	2.1	2.0	4.2	3.2	1.7	7.0	5.6	3.2
Patient care and other medical professional services	3.1	2.8	1.4	3.3	2.6	1.2	3.6	2.4	2.0	2.9	2.2	2.1	5.0	3.9	2.3	6.9	5.6	3.1
Patient care services	2.9	2.9	1.6	3.1	2.5	1.3	3.8	2.6	2.1	3.0	2.2	2.1	4.9	3.5	2.8	6.9	5.6	3.0
Laboratory services	12.0	12.0	4.4	15.7	15.0	11.9	12.8	16.1	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
Inhouse laboratory services	12.3	13.1	5.4	22.2	21.4	17.8	12.8	16.8	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
Provider billed independent laboratory services	14.9	15.0	13.8	17.9	14.0	18.0	18.3	18.6	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
X-ray services	12.9	13.3	7.8	13.0	10.3	10.6	8.1	7.1	11.0	5.5	8.9	6.4	-	-	-	10.2	10.6	7.7
Other patient care services	2.7	2.6	1.5	3.2	2.6	1.4	4.0	2.7	2.2	3.0	2.3	2.3	5.0	3.9	2.4	6.9	5.6	3.0
Hospital inpatient services	5.3	4.9	2.1	(S)	(S)	(S)	9.5	12.5	6.8	(S)	(S)	(S)	(S)	(S)	(S)	17.1	16.1	(S)
Hospital outpatient services	7.2	4.7	4.2	(S)	(S)	(S)	10.3	12.1	10.0	(S)	(S)	(S)	(S)	(S)	(S)	15.9	14.0	7.5
Services delivered in doctor's office	3.3	3.1	2.4	3.3	2.7	1.4	5.5	5.1	3.4	3.0	2.3	2.3	5.0	3.8	2.8	6.4	4.9	3.6
Other services delivered (e.g. nursing homes, private homes, etc.)	12.2	13.9	10.2	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	17.1	10.7	9.0
Merchandise sales	13.3	16.0	14.9	(S)	(S)	(S)	(S)	(S)	(S)	12.4	10.8	17.1	4.5	4.0	2.1	17.1	13.3	8.6
Optical goods	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	4.6	4.1	2.1	-	-	-
Orthopedic appliances	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	11.7	10.2	(S)	(S)	(S)	(S)	15.1	13.6	8.0
Prescription drugs	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	-	-	-	(S)	(S)	(S)	(S)	(S)	(S)
Nonprescription drugs and medical supplies	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	18.5	18.1	(S)	(S)	(S)	(S)	(S)	(S)	(S)

S Data do not meet publication standards because of high sampling variability or poor response quality. - Represents zero.

Table A-7.4. Offices and Clinics of Health Practitioners (SIC's 801, 802, 803, and 804)—Estimated Coefficients of Variation for the Percentages of Receipts for Taxable Employer Firms, by Type of Service Performed: 1997 and 1998

Type of service	Doctors of medicine (SIC 8011)		Dentists (SIC 8021)		Doctors of osteopathy (SIC 8031)		Chiropractors (SIC 8041)		Optometrists (SIC 8042)		Podiatrists (SIC 8043)	
	1998	1997	1998	1997	1998	1997	1998	1997	1998	1997	1998	1997
Total	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Patient care and other medical professional services	0.4	0.4	0.4	0.6	0.3	0.2	0.5	0.5	2.5	2.5	0.6	0.6
Patient care services ...	0.7	0.7	0.5	0.8	0.8	0.7	0.7	0.6	2.9	2.5	0.7	0.7
Laboratory services ..	11.2	11.2	16.4	14.8	12.7	16.2	(S)	(S)	(S)	(S)	(S)	(S)
Inhouse laboratory services	11.4	12.2	22.8	21.5	12.9	16.9	(S)	(S)	(S)	(S)	(S)	(S)
Provider billed independent laboratory services	15.1	14.9	17.9	13.0	17.9	18.7	(S)	(S)	(S)	(S)	(S)	(S)
X-ray services	10.9	11.9	13.4	10.1	8.5	7.2	4.9	8.6	-	-	7.2	8.5
Other patient care services	1.2	1.3	0.9	0.9	1.0	0.9	0.8	0.9	2.9	2.5	0.8	0.9
Hospital inpatient services	3.5	3.9	(S)	(S)	8.2	12.4	(S)	(S)	(S)	(S)	13.9	14.5
Hospital outpatient services	8.1	5.2	(S)	(S)	11.9	12.7	(S)	(S)	(S)	(S)	9.4	9.5
Services delivered in doctor's office ..	2.2	2.1	0.9	0.9	3.4	3.7	0.9	1.1	3.2	2.8	2.5	1.7
Other services delivered (e.g. nursing homes, private homes, etc.)	12.7	13.4	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	16.6	11.2
Merchandise sales	12.5	16.5	(S)	(S)	(S)	(S)	11.3	10.8	2.1	2.2	12.5	10.9
Optical goods	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	2.2	2.2	-	-
Orthopedic appliances ..	(S)	(S)	(S)	(S)	(S)	(S)	9.7	9.8	(S)	(S)	14.8	13.5
Prescription drugs	(S)	(S)	(S)	(S)	(S)	(S)	-	-	(S)	(S)	(S)	(S)
Nonprescription drugs and medical supplies ..	(S)	(S)	(S)	(S)	(S)	(S)	17.3	18.0	(S)	(S)	(S)	(S)

X Not applicable. S Data do not meet publication standards because of high sampling variability or poor response quality. - Represents zero.

Table A-7.5. Selected Health Services (SIC's 801, 802, 803, 804, and 805)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Employer Firms, by Source: 1997 and 1998

1987 SIC code	Type of source	Total			Medicare			Medicaid			Other Government			Private Insurance			Patient			Other		
		Receipts		Year- to-year ratio 1998/ 1997	Receipts		Year- to-year ratio 1998/ 1997	Receipts		Year- to-year ratio 1998/ 1997	Receipts		Year- to-year ratio 1998/ 1997	Receipts		Year- to-year ratio 1998/ 1997	Receipts		Year- to-year ratio 1998/ 1997	Receipts		Year- to-year ratio 1998/ 1997
		1998	1997		1998	1997		1998	1997		1998	1997		1998	1997		1998	1997		1998	1997	
801	Offices and clinics of doctors of medicine	3.1	2.8	1.5	4.3	3.9	2.5	5.4	5.9	4.0	5.4	5.8	7.8	3.7	3.6	1.7	5.1	5.7	2.7	10.9	12.3	8.3
802	Offices and clinics of dentists	3.2	2.5	1.2	(S)	(S)	(S)	12.7	12.0	15.2	(S)	(S)	(S)	2.9	2.9	1.5	4.3	2.8	2.0	(S)	(S)	(S)
803	Offices and clinics of doctors of osteopathy	3.6	2.4	2.0	4.2	4.3	2.6	11.9	9.8	4.8	15.8	15.4	(S)	5.1	4.4	2.5	9.0	7.1	5.2	(S)	(S)	(S)
804	Offices and clinics of other health practitioners	2.6	2.5	1.3	5.5	7.1	2.7	21.5	18.3	4.4	(S)	(S)	(S)	3.7	3.3	2.4	2.7	3.8	1.8	7.5	5.0	6.1
8041	Offices and clinics of chiropractors	3.0	2.1	2.0	5.6	6.2	5.3	11.9	9.0	17.3	(S)	(S)	(S)	4.0	3.2	3.0	5.0	4.1	2.2	(S)	(S)	(S)
8042	Offices and clinics of optometrists	4.2	3.2	1.7	8.7	7.1	2.9	11.8	10.4	5.1	(S)	(S)	(S)	6.9	6.0	3.8	3.8	4.0	2.4	(S)	(S)	(S)
8043	Offices and clinics of podiatrists	7.0	5.6	3.2	6.7	4.3	4.2	12.6	12.2	9.3	(S)	(S)	(S)	7.8	6.9	4.4	10.4	10.3	5.1	(S)	(S)	(S)
805	Nursing and personal care facilities	5.4	5.3	2.7	6.8	6.4	2.9	6.3	6.3	2.8	13.5	17.1	7.9	11.4	9.8	3.8	8.6	7.3	4.0	9.8	11.4	4.3

S Data do not meet publication standards because of high sampling variability or poor response quality.

Table A-7.6. **Selected Health Services (SIC's 801, 802, 803, 804, and 805)—Estimated Coefficients of Variation for Percentages of Total Receipts for Taxable Employer Firms, by Source: 1997 and 1998**

1987 SIC code	Kind of business	Medicare		Medicaid		Other government		Private insurance		Patient		Other	
		1998	1997	1998	1997	1998	1997	1998	1997	1998	1997	1998	1997
801	Offices and clinics of doctors of medicine	3.5	4.0	5.6	5.0	6.8	6.9	1.2	1.9	4.4	4.5	9.6	11.6
802	Offices and clinics of dentists	(S)	(S)	11.3	11.3	(S)	(S)	1.9	1.6	2.0	1.8	(S)	(S)
803	Offices and clinics of doctors of osteopathy . .	4.8	4.9	9.0	8.6	13.2	15.3	2.8	3.5	8.7	6.3	(S)	(S)
804	Offices and clinics of other health practitioners	5.5	6.5	16.5	17.2	(S)	(S)	2.0	2.7	2.7	3.3	7.5	5.3
8041	Offices and clinics of chiropractors	4.7	5.0	10.9	8.5	(S)	(S)	2.3	2.0	4.1	4.2	(S)	(S)
8042	Offices and clinics of optometrists	5.8	5.7	10.8	9.3	(S)	(S)	4.3	5.3	2.4	2.8	(S)	(S)
8043	Offices and clinics of podiatrists	4.1	3.2	9.9	11.6	(S)	(S)	2.8	2.5	6.0	6.8	(S)	(S)
805	Nursing and personal care facilities	3.9	3.5	2.5	2.4	11.1	14.8	7.5	8.8	7.3	5.8	10.0	11.9

S Data do not meet publication standards because of high sampling variability or poor response quality.